

COUNTY OF MONTGOMERY, KANSAS

Financial Statements  
and  
Supplemental Information  
with  
Report of Independent Auditors  
For the Year Ended December 31, 2011

County of Montgomery, Kansas  
Special Financial Statements  
For the Fiscal Year Ended December 31, 2011

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Special Financial Statements  
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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner  
Montgomery County, Kansas

We have audited the summary statement of cash receipts, expenditures, and unencumbered cash balances of Montgomery County Kansas, as of and for the year ended December 31, 2011. This financial statement is the responsibility of Montgomery County's, management. Our responsibility is to express an opinion on the financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Montgomery County, has prepared this financial statement using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between these statutory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In our opinion, because of the County's policy to prepare its financial statement on the basis of accounting discussed in the preceding paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Montgomery County as of December 31, 2011, or the respective changes in financial position and changes in cash flows, where applicable, for the year then ended.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Montgomery County, as of December 31, 2011, and the aggregate cash receipts and expenditures for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming an opinion on the regulatory basis financial statement. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the regulatory basis financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. This information has been subjected to the auditing procedures applied in the audit of the regulatory basis financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our

opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole.

This report is intended solely for the information and use of the governing body and management of Montgomery County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

*Schlatterbeck and Burns, L.L.C.*

October 30, 2012

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Montgomery County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2011

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General	(2)	\$ 4,548,033	28,890	9,783,679	8,200,862	6,159,740	229,226	6,388,966
Special Revenue:								
Ambulance		212,155		649,023	546,305	314,873		314,873
Economic Development		48,102		136,987	97,389	87,700		87,700
Employee Benefits	(2)	1,855,215	26	3,662,208	2,786,780	2,730,669	314,635	3,045,304
Health		537,044		638,108	518,171	656,981	6,287	663,268
Mental Health		155,841		297,335	266,219	186,957		186,957
Mental Retardation		77,368		181,162	154,812	103,718		103,718
Noxious Weed	(2)	182,264	963	228,265	224,160	187,332	2,520	189,852
Road and Bridge	(2)	2,550,001	12,573	5,563,706	5,049,146	3,077,134	38,717	3,115,851
Rural Fire District No. 1	(2)	133,664	700	239,609	352,284	21,689	2,638	24,327
Rural Fire Employee Benefits		9,447		41,124	13,728	36,843	154	36,997
Service Program for the Elderly		78,818		200,397	160,426	118,789		118,789
Special Alcohol Program		3,619		31,899	24,000	11,518		11,518
Special Bridge	(2)	1,171,340	1,471	643,165	426,386	1,389,590	3,445	1,393,035
Special Liability				22,246		22,246		22,246
Special Park and Recreation		1,162		25,734	19,000	7,896		7,896
Tourism and Convention Promotion				314,386	314,386			
Special Equipment Reserve		16,726			3,722	13,004		13,004
Special Noxious Weed		119,379				119,379		119,379
Special Highway		379,270		150,000		529,270		529,270
Special Machinery		450,267		154,209	109,708	494,768	122,333	617,101
Special Rural Fire Equipment		131,500			29,000	102,500		102,500
Sewer District No 1		13,316				13,316		13,316
Sewer District No 2		83,166		222,958	214,834	91,290		91,290
Emergency Telephone Service		11,969		54,121	45,960	20,130		20,130
Debt Service:								
Sewer District No 4 Bond and Int.		2,334		379		2,713		2,713
Sewer District No 5 Bond and Int.		19,338		4,905	24,243			
No Fund Warrants				21,691		21,691		21,691
Special Assessments		20,430				20,430		20,430
Enterprise:								
Solid Waste		60,086				60,086		60,086
Expendable Trusts:								
Special Auto		13,855		271,251	281,511	3,595	3,007	6,602
Prosecuting Attorney Training		3,341		5,476	3,711	5,106	71	5,177
Special Law Enforcement Trust		12,024		24,005	12,689	23,340	49,933	73,273
Conceal and Carry Permit Fees		2,549		2,495	1,982	3,062		3,062
Register of Deeds Technology		46,621		30,392	40,294	36,719		36,719
Community Corrections Grant	(2)	17,239	184	276,446	280,951	12,918	5,979	18,897
D.A.R.E. Grant		19				19		19
Victim Witness Program		162				162		162

The notes to the financial statements are an integral part of this statement.

Montgomery County, Kansas  
Summary of Receipts, Expenditures, and Unencumbered Cash  
Regulatory Basis

For the Year Ended December 31, 2011

	Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Indigent Inmates - DOC	12,108		5,881	6,988	11,001		11,001
Registered Offenders Fees	1,073		6,759	3,637	4,195		4,195
VIN Fees	20,855		43,553	38,629	25,779	480	26,259
CDBG Micro Loan	87,667		24,002		111,669		111,669
FEMA - Flood Buyout	( 181,143 )		195,422	8,244	6,035		6,035
HMTA Grant	124		32,950	32,950	124		124
FEMA Grant	19,054				19,054		19,054
EDA Grant	1,176				1,176		1,176
CDBG - Sewer District			43,709	43,709			
Emergency Preparedness Planning Grant	59,113		29,309	88,422			
Juvenile Justice Authority	499				499		499
JJA - Case Management	(2) 26,269	96	287,456	290,290	23,531	5,072	28,603
JJA - Juvenile Intake/Assessm	9,272		133,638	142,231	679	2,439	3,118
JJA - Prevention	9,168		115,093	93,747	30,514	1,675	32,189
JJA - Juvenile Intensive Supervision	(2) 862	9	67,241	67,827	285	1,417	1,702
Diversion Fees	44,757		24,152	5,328	63,581	30	63,611
C.O.P.S. Grant	107				107		107
Total Primary Government (1)	<u>13,078,625</u>	<u>44,912</u>	<u>24,886,526</u>	<u>21,024,661</u>	<u>16,985,402</u>	<u>790,058</u>	<u>17,775,460</u>
Composition of Cash:							
Cash and Cash Items							7,921
Commercial Bank, Independence, Ks							3,705,075
Community National Bank, Independence, Ks							39,751,363
Condon National Bank, Coffeyville, Ks							1,301,326
First National Bank, Independence, Ks							119,334
Less: Fiduciary Funds							( 27,109,568 )
Adjustment for Rounding							9
Total Primary Government (1)							<u>17,775,460</u>

(1) Excluding Fiduciary Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled



County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2011

**Note 1**      **Summary of Significant Accounting Policies**

**A. Reporting Entity**

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as a part of the financial statements of the County is financial accountability. Financial accountability is derived from the County's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

**B. Basis of Presentation**

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2011:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2011

**C. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has waived generally accepted accounting principles as provided by Kansas Statutes. Thereby the Kansas statutes require this type of special reporting.

**Departure from Generally Accepted Accounting Principles**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

**D. Budgets**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The following budgets were amended during the 2011 fiscal year:

	<u>Original Budget</u>	<u>Amended Budget</u>
Tourism and Convention Promotion	\$ 300,000	312,000

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2011

of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund  
Special Machinery Fund  
Special Highway Fund  
Special Equipment Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**E. Assets, Liabilities, and Fund Equity**

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2011

long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**F. Revenues and Expenditures**

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**Note 2 Stewardship, Compliance, and Accountability**

Compliance with Kansas Cash Basis Law

No Violations

Compliance with Kansas Budget Law

Tourism and Convention Promotion Fund expenditures exceeded budgetary authority in the amount of \$ 826.

Compliance with Kansas Depository Security Law

No Violations

**Note 3 Detail Notes on All Funds and Account Groups**

**A. Assets:**

Deposits and Investments

As of December 31, 2011, the County held no investments.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2011

requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2011, the County's carrying amount of deposits was \$44,931,716 and the bank balance was \$45,819,986. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$1,012,677 was covered by federal depository insurance and \$44,807,309 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

#### General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2011, in accordance with K.S.A. 75-1120(a).

### **B. Liabilities:**

#### Defined Benefit Pension Plan

*Plan Description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

*Funding Policy.* K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and

County of Montgomery, Kansas  
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December 31, 2011

contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 4% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Other Employee Benefits

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a fixed number of vacation days per month of service with the rate of accumulation based upon the length of employment. Vacation must be taken within twelve months of the time earned. Any unused vacation time is paid upon date of employment termination.

The County's policies regarding sick leave only provide benefits for absences due to illness and partial benefits for death or retirement at age 62 or older.

General Obligation Bonds

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Montgomery County assessed valuation at July 1, 2011 was \$364,000,000. The resulting legal debt margin was \$10,920,000. No adjustment for Motor vehicle valuation has been considered in this legal debt margin computation.

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2011

Changes in long-term liabilities for the fiscal year were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>										
Sewer District No. 5	7.00%	5/1/1991	131,766	9/1/2011	12,000		12,000		-	840
<u>CDBG Loans:</u>										
KDHE Loan	3.06%	2/5/2002	250,000	9/1/2023	179,133		11,410		167,723	5,395
<u>Economic Incentive Contract:</u>										
Cessna	0.00%	7/1/2006	1,200,000	7/1/2018	800,000		100,000		700,000	
<u>Capital Leases:</u>										
3 Motor Graders	3.95%	9/25/2006	381,964	9/25/2013	176,576		56,577		119,999	6,417
Emergency Phone Equip	10.78%	6/5/2006	139,477	6/15/2011	17,608		17,608		0	556
GIS System	5.56%	5/7/2007	157,000	1/1/2013	16,886		16,886		-	468
3 Motor Graders	4.46%	8/7/2007	311,452	3/1/2014	164,575		44,464		120,111	6,842
Sheriff Cars	4.27%	5/11/2009	170,600	7/15/2013	131,583		42,024		89,559	5,178
Sheriff Camera System	3.63%	11/15/2010	45,500	11/15/2015	45,500		8,909		36,591	1,531
Jail Upgrade	2.97%	6/14/2011	145,000	6/15/2016		145,000	13,539		131,461	2,119
Total Long-Term Debt					1,543,861	145,000	323,417	-	1,365,444	29,346

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017-21</u>	<u>2022-24</u>	<u>Totals</u>
<b><u>Principal</u></b>								
<u>CDBG Loans:</u>								
KDHE Loan	11,762	12,125	12,499	12,884	13,281	72,808	32,363	167,722
Total CDBG Loans	11,762	12,125	12,499	12,884	13,281	72,808	32,363	167,722
<u>Economic Incentive Contract:</u>								
Cessna	100,000	100,000	100,000	100,000	100,000	200,000		700,000
<u>Capital Leases</u>								
3 Motor Graders	58,820	61,179						119,999
3 Motor Graders	46,453	48,561	25,098					120,112
Sheriff Cars	43,830	45,728						89,558
Sheriff Camera System	9,233	9,577	9,929	7,852				36,591
Jail Upgrade	27,713	28,555	29,412	30,295	15,486			131,461
Total Capital Leases	186,049	193,600	64,439	38,147	15,486	-	-	497,721
Total Principal	297,811	305,725	176,938	151,031	128,767	272,808	32,363	1,365,443

County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2011

**Interest**

CDBG Loans:

KDHE Loan	5,043	4,680	4,306	3,921	3,524	11,218	1,247	33,939
Total CDBG Loans Interest	5,043	4,680	4,306	3,921	3,524	11,218	1,247	33,939

Capital Leases Interest

3 Motor Graders	4,173	1,813						5,986
3 Motor Graders	4,853	2,744	555					8,152
Sheriff Cars	3,372	1,473						4,845
Sheriff Camera System	1,207	863	511	145				2,726
Jail Upgrade	3,604	2,762	1,905	1,023	173			9,467
Total Capital Leases Interest	17,209	9,655	2,971	1,168	173	-	-	31,176

Total Interest	22,252	14,335	7,277	5,089	3,697	11,218	1,247	65,115
Total Principal and Interest	320,063	320,060	184,215	156,120	132,464	284,026	33,610	1,430,558

**C. Operating Transfers:**

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto	General	\$ 13,732
Emergency Planning Grant	General	72,846
Emergency Planning Grant	Employee Benefits	15,576
Road and Bridge	Special Highway	150,000
Road and Bridge	Special Machinery	150,000
General Fund	JJA - Prevention	17,164
Rural Fire District No. 1	Rural Fire Employee Benefits	37,952

**Note 4 Summary Disclosure of Significant Contingencies**

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Workmen's Compensation

The county is self-insured for the first \$300,000 of workmen's compensation claims. A commercial insurer covers claims in excess of that amount with a \$500,000 limit.



County of Montgomery, Kansas  
Notes to Financial Statements  
December 31, 2011

**Note 5 Economic Dependency**

A petroleum refinery plant resides in Montgomery County. This refinery plant is operated by a joint venture of multiple companies. The valuation of the refinery accounted for approximately 37.5% of the County's total valuation during 2011.

**Note 6 Pending Tax Appeal**

Tax appeals on ninety million dollars of assessed valuation have been filed during fiscal year 2010. The potential awarded amount and potential for success are both unknown. The valuation under protest represents twenty five percent of Montgomery County's total valuation.

**Note 7 Federal Financial Assistance**

During 2011, the County expended federal assistance from the following programs:

Homeland Security – Public Assistance Grants	\$ 35,118
U S Department of Interior – Federal Reservoirs	42,210
Community Development Block Grant	95,428
Bioterrorism	35,531
Immunization	3,147
Child Care	9,980
MCH	21,350
Other minor grants	<u>14,248</u>
Total	<u>257,012</u>

Montgomery County, Kansas  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 1

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 8,933,918		8,933,918	8,200,862	733,056
Special Revenue:					
Ambulance	640,514		640,514	546,305	94,209
Economic Development	133,500		133,500	97,389	36,111
Employee Benefits	3,870,750		3,870,750	2,786,780	1,083,970
Health	619,400	46,448	665,848	518,171	147,677
Mental Health	322,800		322,800	266,219	56,581
Mental Retardation	181,062		181,062	154,812	26,250
Noxious Weed	291,850		291,850	224,160	67,690
Road and Bridge	5,765,330		5,765,330	5,049,146	716,184
Rural Fire District No. 1	350,886	4,000	354,886	352,284	2,602
Rural Fire Employee Benefits	23,403		23,403	13,728	9,675
Service Program for the Elderly	208,000		208,000	160,426	47,574
Special Alcohol Program	24,000		24,000	24,000	
Special Bridge	1,174,000		1,174,000	426,386	747,614
Special Liability	22,000		22,000		22,000
Special Park and Recreation	19,000		19,000	19,000	
Tourism and Convention Promotion	312,000		312,000	314,386	( 2,386 )
Special Noxious Weed	104,379		104,379		104,379
Sewer District No 1	13,361		13,361		13,361
Sewer District No 2	251,000	4,601	255,601	214,834	40,767
Emergency Telephone Service	70,000		70,000	45,960	24,040
Debt Service:					
Sewer District No 4 Bond and Int.	7,258		7,258		7,258
Sewer District No 5 Bond and Int.	31,691		31,691	24,243	7,448
No Fund Warrants	20,049		20,049		20,049
Special Assessments	20,431		20,431		20,431
Enterprise:					
Solid Waste	60,085		60,085		60,085
Totals	<u>23,470,667</u>	<u>55,049</u>	<u>23,525,716</u>	<u>19,439,091</u>	<u>4,086,625</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 6,686,107	6,634,338	6,605,733	28,605
Motor Vehicle Tax	470,021	590,564	649,077	( 58,513)
Recreational Vehicle Tax	6,731	7,964	8,087	( 123)
Delinquent Tax	168,759	196,299	100,000	96,299
16/20 M Truck Tax	18,185	13,409	13,670	( 261)
Countywide Sales Tax	788	1,247		1,247
In Lieu of Tax	107,300	7,858	10,000	( 2,142)
Mineral Production Tax	32,400	16,462	40,000	( 23,538)
Neighborhood Revitalization Rebates	( 76,837)			
Interest on Tax	271,484	266,639	200,000	66,639
Total Taxes	<u>7,684,938</u>	<u>7,734,780</u>	<u>7,626,567</u>	<u>108,213</u>
Intergovernmental				
Federal Financial Assistance	500	425		425
State Grant	13,064	9,773	10,000	( 227)
Local Alcoholic Liquor Tax	19,675	25,734	11,000	14,734
Other Intergovernmental	873	684		684
Total Intergovernmental	<u>34,112</u>	<u>36,616</u>	<u>21,000</u>	<u>15,616</u>
Licenses, Fees, and Permits				
Mortgage Registration	710,377	1,376,245	180,000	1,196,245
Officer Fees	183,293	185,012	140,000	45,012
Juvenile Justice Fees	<u>2,579</u>	<u>2,701</u>		<u>2,701</u>
GIS				
Officer Fees	<u>6</u>			
Department of Corrections				
Service Fees	<u>32</u>			
Total Licenses, Fees, and Permits	<u>896,287</u>	<u>1,563,958</u>	<u>320,000</u>	<u>1,243,958</u>
Use of Money and Property				
Interest on Investments	165,776	51,465	200,000	( 148,535)
Prisoner Board	73,119	71,313		71,313
Total Use of Money and Property	<u>238,895</u>	<u>122,778</u>	<u>200,000</u>	<u>( 77,222)</u>
Transfers				
Operating Transfers In	<u>16,726</u>	<u>86,578</u>		<u>86,578</u>
Miscellaneous				
D.O.C. Miscellaneous		12,946	15,000	( 2,054)
D.O.C. Commissary	4,200	404	5,000	( 4,596)
Insurance Proceeds	8,405	7,557		7,557
Reimbursed Expense	26,324	9,833	175,000	( 165,167)
Lease Purchase Proceeds		145,000		145,000
Other	<u>16,162</u>	<u>63,229</u>	<u>35,000</u>	<u>28,229</u>
Total Miscellaneous	<u>55,091</u>	<u>238,969</u>	<u>230,000</u>	<u>8,969</u>
Total Cash Receipts / Revenue	<u>8,926,049</u>	<u>9,783,679</u>	<u>8,397,567</u>	<u>1,386,112</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	56,375	58,195	56,500	( 1,695)
Contractual Services	4,729	4,416	6,400	1,984
Commodities	243	200	250	50
Total County Commission	<u>61,347</u>	<u>62,811</u>	<u>63,150</u>	<u>339</u>
County Clerk				
Personal Services	190,077	194,035	185,900	( 8,135)
Contractual Services	5,448	4,437	8,600	4,163
Commodities	5,640	4,004	4,500	496
Total County Clerk	<u>201,165</u>	<u>202,476</u>	<u>199,000</u>	<u>( 3,476)</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
County Treasurer					
Personal Services	\$	167,504	173,276	172,200	( 1,076)
Contractual Services		27,556	20,792	30,000	9,208
Commodities		15,222	8,600	13,500	4,900
Reimbursed Expense	(	32)			
Total County Treasurer		<u>210,250</u>	<u>202,668</u>	<u>215,700</u>	<u>13,032</u>
County Attorney					
Personal Services		346,356	383,169	359,000	( 24,169)
Contractual Services		28,710	33,431	67,540	34,109
Commodities		7,265	12,090	11,000	( 1,090)
Reimbursed Expense	(	3)			
Total County Attorney		<u>382,328</u>	<u>428,690</u>	<u>437,540</u>	<u>8,850</u>
Register of Deeds					
Personal Services		104,988	118,564	114,465	( 4,099)
Contractual Services		5,702	5,457	11,360	5,903
Commodities		1,681	688	2,700	2,012
Total Register of Deeds		<u>112,371</u>	<u>124,709</u>	<u>128,525</u>	<u>3,816</u>
Unified Court					
Contractual Services		294,914	340,095	376,947	36,852
Commodities		30,760	18,362	30,700	12,338
Reimbursed Expense	(	27,524)	( 32,885)		32,885
Total Unified Court		<u>298,150</u>	<u>325,572</u>	<u>407,647</u>	<u>82,075</u>
Courthouse General					
Personal Services				200,000	200,000
Contractual Services		978,213	1,295,898	201,296	( 1,094,602)
Commodities		14,066	10,545	200,000	189,455
Capital Outlay			14,000		( 14,000)
Principal		308,400			
Interest		6,940			
Total Courthouse General		<u>1,307,619</u>	<u>1,320,443</u>	<u>601,296</u>	<u>( 719,147)</u>
Appraiser					
Personal Services		420,915	364,259	439,600	75,341
Contractual Services		69,026	51,914	64,800	12,886
Commodities		25,216	20,838	29,900	9,062
Reimbursed Expense	(	112)	( 6)		6
Total Appraiser		<u>515,045</u>	<u>437,005</u>	<u>534,300</u>	<u>97,295</u>
GIS					
Personal Services			24,500		( 24,500)
Contractual Services		30,508	4,671		( 4,671)
Commodities			2,955		( 2,955)
Capital Outlay			11,800		( 11,800)
Total GIS		<u>30,508</u>	<u>43,926</u>		<u>( 43,926)</u>
Data Processing					
Personal Services		112,129	90,149	98,200	8,051
Contractual Services		12,326	16,366	25,050	8,684
Commodities		1,263	2,009	6,700	4,691
Reimbursed Expense	(	7,531)	( 10,000)		10,000
Total Data Processing		<u>118,187</u>	<u>98,524</u>	<u>129,950</u>	<u>31,426</u>
Election					
Personal Services		77,133	67,371	75,000	7,629
Contractual Services		48,807	68,316	75,000	6,684
Commodities		5,738	9,254	20,000	10,746
Reimbursed Expense	(	1,725)	( 435)		435
Total Election		<u>129,953</u>	<u>144,506</u>	<u>170,000</u>	<u>25,494</u>

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Compliance Officer				
Personal Services	\$		2,400	2,400
County Auditor				
Personal Services		5,421	3,100	3,000 ( 100)
Contractual Services		352	555	850 295
Commodities				25 25
Total County Auditor		5,773	3,655	3,875 220
Auto Department				
Personal Services		72,680	72,825	175,000 102,175
Building and Planning				
Personal Services			5,498	( 5,498)
Mail Room				
Personal Services				5,500 5,500
Human Resources				
Personal Services		34,744	35,822	34,612 ( 1,210)
Contractual Services		2,483	1,942	8,500 6,558
Commodities		468	485	2,000 1,515
Total Human Resources		37,695	38,249	45,112 6,863
County Building Maintenance				
Personal Services		106,345	106,848	103,205 ( 3,643)
Contractual Services		292,208	233,759	259,150 25,391
Commodities		28,090	25,560	34,700 9,140
Reimbursed Expense	(	67,025)		
Total County Building Maintenance		359,618	366,167	397,055 30,888
Neighborhood Revitalization				
Contractual Services			93,549	80,000 ( 13,549)
Building Additions/Service Systems				
Total General Government		3,842,689	3,973,673	3,596,050 ( 377,623)
Public Safety				
Operating Transfers Out		3,672		
Sheriff				
Personal Services		1,186,078	1,228,481	1,237,000 8,519
Contractual Services		150,656	135,444	141,300 5,856
Commodities		208,484	216,452	231,950 15,498
Reimbursed Expense	(	1,632)	( 1,312)	
Total Sheriff		1,543,586	1,579,065	1,610,250 31,185
Department of Corrections				
Personal Services		819,993	881,624	921,872 40,248
Contractual Services		373,772	157,499	405,350 247,851
Commodities		90,185	293,026	59,500 ( 233,526)
Reimbursed Expense	(	667)	( 837)	
Total Department of Corrections		1,283,283	1,331,312	1,386,722 55,410
Jail Physician				
Juvenile Detention				
Personal Services		1,355	3,944	5,057 1,113
Contractual Services		364,757	261,991	365,644 103,653
Total Juvenile Detention		366,112	265,935	370,701 104,766
Inmate Housing				
Contractual Services				5,000 5,000
VIN				
Commodities			555	( 555)
Emergency Preparedness				
Personal Services		50,224	47,292	45,680 ( 1,612)
Contractual Services		12,533	6,056	11,770 5,714
Commodities		8,723	11,975	10,050 ( 1,925)
Reimbursed Expense	(	262)		
Total Emergency Preparedness		71,218	65,323	67,500 2,177

## General Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
C.E.R.T. Program				
Commodities	\$	357		
Total Public Safety		3,268,228	3,242,190	3,440,173
Health				
Coroner				
Personal Services		2,351	2,342	2,400
Contractual Services		25,885	50,787	55,000
Reimbursed Expense	(	1,757)		
Total Coroner		26,479	53,129	57,400
Environmental Services				
Personal Services		87,807	85,227	82,701
Contractual Services		8,910	10,343	13,900
Commodities		1,867	1,997	3,200
Reimbursed Expense	(	121)	(22)	
Total Environmental Services		98,463	97,545	99,801
Total Health		124,942	150,674	157,201
Education				
Agriculture				
Agricultural Appropriations				
Conservation District		30,000	27,000	27,000
Extension Council		284,500	256,050	256,050
Fair		15,200	13,680	13,680
4-H Awards		3,460	3,114	3,114
Total Agricultural Appropriations		333,160	299,844	299,844
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society		20,125	18,000	18,000
Economic Development				
Economic Development Projects				
Contractual Services		91,841	53,536	100,000
Sanitation				
Household Hazardous Waste				
Personal Services			5,000	5,000
Contractual Services		23,457	11,093	16,550
Commodities		380	834	1,100
Reimbursed Expense	(	5,404)		
Total Household Hazardous Waste		18,433	16,927	22,650
Capital Expenditures				
Capital Outlay				
Capital Outlay		93,125	428,854	400,000
Special Funds				900,000
Reimbursed Expense	(	19,460)		
Total Capital Outlay		73,665	428,854	1,300,000
Transfers				
Operating Transfers Out		40,926	17,164	
Total Expenditures and Transfers		7,814,009	8,200,862	8,933,918
Receipts Over (Under)				
Expenditures and Transfers		1,112,040	1,582,817	
Unencumbered Cash, Beginning		3,435,993	4,548,033	
Prior Year Encumbr. Cancelled			28,890	
Unencumbered Cash, Ending		4,548,033	6,159,740	

## Ambulance Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year		
			Prior Year Actual	Current Year Actual	Budget
					Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	663,013	568,451	565,912	2,539
Motor Vehicle Tax		45,130	58,837	64,434	( 5,597)
Recreational Vehicle Tax		647	793	806	( 13)
Delinquent Tax		16,646	18,967	8,000	10,967
16/20 M Truck Tax		1,671	1,288	1,362	( 74)
In Lieu of Tax		5,601	687		687
Total Cash Receipts / Revenue		<u>732,708</u>	<u>649,023</u>	<u>640,514</u>	<u>8,509</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		643,922	546,305	549,014	2,709
Special Funds				91,500	91,500
Total Expenditures and Transfers		<u>643,922</u>	<u>546,305</u>	<u>640,514</u>	<u>94,209</u>
Receipts Over (Under)					
Expenditures and Transfers		88,786	102,718		
Unencumbered Cash, Beginning		<u>123,369</u>	<u>212,155</u>		
Unencumbered Cash, Ending		<u>212,155</u>	<u>314,873</u>		

Montgomery County, Kansas  
Economic Development Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	109,388	122,969	122,510	459
Motor Vehicle Tax		9,181	9,728	10,632	( 904)
Recreational Vehicle Tax		131	131	133	( 2)
Delinquent Tax		3,428	3,753		3,753
16/20 M Truck Tax		418	261	225	36
In Lieu of Tax		983	145		145
Total Cash Receipts / Revenue		<u>123,529</u>	<u>136,987</u>	<u>133,500</u>	<u>3,487</u>
Expenditures and Transfers					
Economic Development					
Contractual Services		111,654	97,389	103,500	6,111
Special Funds				30,000	30,000
Total Expenditures and Transfers		<u>111,654</u>	<u>97,389</u>	<u>133,500</u>	<u>36,111</u>
Receipts Over (Under)					
Expenditures and Transfers		11,875	39,598		
Unencumbered Cash, Beginning		<u>36,227</u>	<u>48,102</u>		
Unencumbered Cash, Ending		<u>48,102</u>	<u>87,700</u>		



Montgomery County, Kansas  
Employee Benefits Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

Schedule 2  
Page 7 of 63

For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,971,021	3,275,837	3,261,437	14,400
Motor Vehicle Tax	194,271	263,548	288,727	( 25,179)
Recreational Vehicle Tax	2,775	3,555	3,611	( 56)
Delinquent Tax	80,151	94,200	50,000	44,200
16/20 M Truck Tax	9,518	5,518	6,104	( 586)
In Lieu of Tax	26,574	3,974		3,974
Total Taxes	<u>3,284,310</u>	<u>3,646,632</u>	<u>3,609,879</u>	<u>36,753</u>
Transfers				
Operating Transfers In		15,576		15,576
Miscellaneous				
Other	2,468			
Total Cash Receipts / Revenue	<u>3,286,778</u>	<u>3,662,208</u>	<u>3,609,879</u>	<u>52,329</u>
Expenditures and Transfers				
General Government				
Health Insurance	2,207,000	2,285,815	2,500,000	214,185
KPERS	423,150	499,954	330,000	( 169,954)
Life Insurance	7,236	6,533		( 6,533)
Social Security	461,884	503,405	490,000	( 13,405)
Unemployment	33,349	83,730	45,000	( 38,730)
Workmen's Compensation	498,852	20,524	100,000	79,476
Special Funds			405,750	405,750
Reimbursed Expense	( 511,873)	( 613,181)		613,181
Total Expenditures and Transfers	<u>3,119,598</u>	<u>2,786,780</u>	<u>3,870,750</u>	<u>1,083,970</u>
Receipts Over (Under)				
Expenditures and Transfers	167,180	875,428		
Unencumbered Cash, Beginning	1,688,035	1,855,215		
Prior Year Encumbr. Cancelled		26		
Unencumbered Cash, Ending	<u>1,855,215</u>	<u>2,730,669</u>		

## Health Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	261,432	310,933	309,524	1,409
Motor Vehicle Tax		38,056	23,445	25,419	( 1,974)
Recreational Vehicle Tax		547	315	318	( 3)
Delinquent Tax		9,886	9,448	5,000	4,448
16/20 M Truck Tax		753	1,094	537	557
In Lieu of Tax		2,385	324		324
Total Taxes		<u>313,059</u>	<u>345,559</u>	<u>340,798</u>	<u>4,761</u>
Intergovernmental					
Federal Financial Assistance		189,816	74,004		74,004
State Grant		54,386	72,444	100,000	( 27,556)
Total Intergovernmental		<u>244,202</u>	<u>146,448</u>	<u>100,000</u>	<u>46,448</u>
Licenses, Fees, and Permits					
Service Fees		<u>164,611</u>	<u>145,816</u>	<u>125,000</u>	<u>20,816</u>
Miscellaneous					
Other			285		285
Total Cash Receipts / Revenue		<u>721,872</u>	<u>638,108</u>	<u>565,798</u>	<u>72,310</u>
Expenditures and Transfers					
Health					
Personal Services		339,834	357,517	360,000	2,483
Contractual Services		63,233	64,725	88,000	23,275
Commodities		125,001	92,129	111,900	19,771
Capital Outlay		26,802	4,060	23,500	19,440
Special Funds				36,000	36,000
Reimbursed Expense	(	379)	( 260)		260
Total Health		<u>554,491</u>	<u>518,171</u>	<u>619,400</u>	<u>101,229</u>
Budget Credit				46,448	46,448
Total Expenditures and Transfers		<u>554,491</u>	<u>518,171</u>	<u>665,848</u>	<u>147,677</u>
Receipts Over (Under)					
Expenditures and Transfers		167,381	119,937		
Unencumbered Cash, Beginning		<u>369,663</u>	<u>537,044</u>		
Unencumbered Cash, Ending		<u>537,044</u>	<u>656,981</u>		

Montgomery County, Kansas  
Mental Health Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	373,276	252,047	250,975	1,072
Motor Vehicle Tax		25,567	33,127	36,276	( 3,149)
Recreational Vehicle Tax		366	447	454	( 7)
Delinquent Tax		9,866	10,679	8,000	2,679
16/20 M Truck Tax		1,051	729	767	( 38)
In Lieu of Tax		3,015	306		306
Total Cash Receipts / Revenue		<u>413,141</u>	<u>297,335</u>	<u>296,472</u>	<u>863</u>
Expenditures and Transfers					
Health					
Contractual Services		318,237	266,219	271,800	5,581
Special Funds				51,000	51,000
Total Expenditures and Transfers		<u>318,237</u>	<u>266,219</u>	<u>322,800</u>	<u>56,581</u>
Receipts Over (Under)					
Expenditures and Transfers		94,904	31,116		
Unencumbered Cash, Beginning		<u>60,937</u>	<u>155,841</u>		
Unencumbered Cash, Ending		<u>155,841</u>	<u>186,957</u>		

Montgomery County, Kansas  
Mental Retardation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	165,729	159,915	159,412	503
Motor Vehicle Tax		15,067	14,752	16,108	( 1,356)
Recreational Vehicle Tax		216	199	201	( 2)
Delinquent Tax		5,441	5,675	5,000	675
16/20 M Truck Tax		638	429	341	88
In Lieu of Tax		1,436	192		192
Total Cash Receipts / Revenue		<u>188,527</u>	<u>181,162</u>	<u>181,062</u>	<u>100</u>
Expenditures and Transfers					
Health					
Contractual Services		149,476	154,812	154,812	
Special Funds				26,250	26,250
Total Expenditures and Transfers		<u>149,476</u>	<u>154,812</u>	<u>181,062</u>	<u>26,250</u>
Receipts Over (Under)					
Expenditures and Transfers		39,051	26,350		
Unencumbered Cash, Beginning		<u>38,317</u>	<u>77,368</u>		
Unencumbered Cash, Ending		<u>77,368</u>	<u>103,718</u>		

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	262,547	133,585	132,985	600
Motor Vehicle Tax		18,934	23,312	25,516	( 2,204)
Recreational Vehicle Tax		272	314	319	( 5)
Delinquent Tax		6,222	6,651	4,000	2,651
16/20 M Truck Tax		549	542	539	3
In Lieu of Tax		2,032	159		159
Total Taxes		<u>290,556</u>	<u>164,563</u>	<u>163,359</u>	<u>1,204</u>
Transfers					
Operating Transfers In		<u>9,900</u>			
Miscellaneous					
Reimbursed Expense		76,794	63,702	80,000	( 16,298)
Other		220			
Total Miscellaneous		<u>77,014</u>	<u>63,702</u>	<u>80,000</u>	<u>( 16,298)</u>
Total Cash Receipts / Revenue		<u>377,470</u>	<u>228,265</u>	<u>243,359</u>	<u>( 15,094)</u>
Expenditures and Transfers					
Agriculture					
Personal Services		83,939	88,440	85,550	( 2,890)
Contractual Services		10,148	6,543	11,400	4,857
Commodities		177,201	129,177	148,900	19,723
Capital Outlay				10,000	10,000
Special Funds				36,000	36,000
Total Agriculture		<u>271,288</u>	<u>224,160</u>	<u>291,850</u>	<u>67,690</u>
Transfers					
Operating Transfers Out		<u>15,000</u>			
Total Expenditures and Transfers		<u>286,288</u>	<u>224,160</u>	<u>291,850</u>	<u>67,690</u>
Receipts Over (Under)					
Expenditures and Transfers		91,182	4,105		
Unencumbered Cash, Beginning		91,066	182,264		
Prior Year Encumbr. Cancelled		16	963		
Unencumbered Cash, Ending		<u>182,264</u>	<u>187,332</u>		

Montgomery County, Kansas  
Road and Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	4,820,203	3,910,868	3,894,317	16,551
Motor Vehicle Tax		364,041	428,218	470,311	( 42,093)
Recreational Vehicle Tax		5,239	5,773	5,859	( 86)
Delinquent Tax		109,157	123,625	30,000	93,625
16/20 M Truck Tax		6,714	10,473	9,904	569
In Lieu of Tax		40,268	4,728	5,000	( 272)
Special Assessments		10,518	12,305		12,305
Other Intergovernmental		291	228		228
Total Taxes		<u>5,356,431</u>	<u>4,496,218</u>	<u>4,415,391</u>	<u>80,827</u>
Intergovernmental					
Special City & County Highway		<u>1,002,549</u>	<u>1,026,738</u>	<u>1,059,177</u>	<u>( 32,439)</u>
Miscellaneous					
Sale of Surplus Property			10,500		10,500
Reimbursed Expense		343			
Other		<u>20,359</u>	<u>30,250</u>		<u>30,250</u>
Total Miscellaneous		<u>20,702</u>	<u>40,750</u>		<u>40,750</u>
Total Cash Receipts / Revenue		<u>6,379,682</u>	<u>5,563,706</u>	<u>5,474,568</u>	<u>89,138</u>
Expenditures and Transfers					
Public Works					
Personal Services		1,230,204	1,293,829	1,300,480	6,651
Contractual Services		166,305	95,075	189,500	94,425
Commodities		3,261,283	3,047,505	2,893,600	( 153,905)
Capital Outlay		68,529	320,650	324,000	3,350
Special Funds				657,750	657,750
Reimbursed Expense	(	<u>115,072)</u>	<u>( 7,913)</u>		<u>7,913</u>
Total Public Works		<u>4,611,249</u>	<u>4,749,146</u>	<u>5,365,330</u>	<u>616,184</u>
Transfers					
Operating Transfers Out		<u>400,000</u>	<u>300,000</u>	<u>400,000</u>	<u>100,000</u>
Total Expenditures and Transfers		<u>5,011,249</u>	<u>5,049,146</u>	<u>5,765,330</u>	<u>716,184</u>
Receipts Over (Under)					
Expenditures and Transfers		1,368,433	514,560		
Unencumbered Cash, Beginning		1,181,458	2,550,001		
Prior Year Encumbr. Cancelled		<u>110</u>	<u>12,573</u>		
Unencumbered Cash, Ending		<u>2,550,001</u>	<u>3,077,134</u>		

Montgomery County, Kansas  
Rural Fire District No. 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 140,009	211,640	210,593	1,047
Motor Vehicle Tax	33,447	12,381	13,154	( 773)
Recreational Vehicle Tax	639	231	216	15
Delinquent Tax	7,726	5,837	4,000	1,837
16/20 M Truck Tax	2,061	1,584	1,714	( 130)
In Lieu of Tax	2,600	221		221
Total Taxes	<u>186,482</u>	<u>231,894</u>	<u>229,677</u>	<u>2,217</u>
Intergovernmental				
Federal Financial Assistance		4,000		4,000
Miscellaneous				
Other	15	3,715		3,715
Total Cash Receipts / Revenue	<u>186,497</u>	<u>239,609</u>	<u>229,677</u>	<u>9,932</u>
Expenditures and Transfers				
Public Safety				
Personal Services	89,129	103,215	105,000	1,785
Contractual Services	113,354	122,113	104,386	( 17,727)
Commodities	30,649	55,488	85,000	29,512
Capital Outlay	8,947	33,536	56,500	22,964
Reimbursed Expense	( 913)	( 20)		20
Total Public Safety	<u>241,166</u>	<u>314,332</u>	<u>350,886</u>	<u>36,554</u>
Transfers				
Operating Transfers Out	100,000	37,952		( 37,952)
Budget Credit			4,000	4,000
Total Expenditures and Transfers	<u>341,166</u>	<u>352,284</u>	<u>354,886</u>	<u>2,602</u>
Receipts Over (Under)				
Expenditures and Transfers	( 154,669)	( 112,675)		
Unencumbered Cash, Beginning	288,190	133,664		
Prior Year Encumbr. Cancelled	143	700		
Unencumbered Cash, Ending	<u>133,664</u>	<u>21,689</u>		

Montgomery County, Kansas  
Rural Fire Employee Benefits Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ ( 124)	6		6
Motor Vehicle Tax	1,266	12		12
Recreational Vehicle Tax	24			
Delinquent Tax	280	151	200	( 49)
16/20 M Truck Tax	90	60		60
Total Taxes	<u>1,536</u>	<u>229</u>	<u>200</u>	<u>29</u>
Transfers				
Operating Transfers In		37,952		37,952
Miscellaneous				
Other		2,943		2,943
Total Cash Receipts / Revenue	<u>1,536</u>	<u>41,124</u>	<u>200</u>	<u>40,924</u>
Expenditures and Transfers				
Public Safety				
Health Insurance	18,075	3,000	9,750	6,750
KPERS	4,577	2,939	3,000	61
Social Security	6,635	5,052	8,000	2,948
Unemployment	480	737	646	( 91)
Workmen's Compensation		2,000	2,007	7
Total Expenditures and Transfers	<u>29,767</u>	<u>13,728</u>	<u>23,403</u>	<u>9,675</u>
Receipts Over (Under)				
Expenditures and Transfers	( 28,231)	27,396		
Unencumbered Cash, Beginning	<u>37,678</u>	<u>9,447</u>		
Unencumbered Cash, Ending	<u>9,447</u>	<u>36,843</u>		



Montgomery County, Kansas  
Service Program for the Elderly Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	165,731	179,623	179,019	604
Motor Vehicle Tax		14,976	14,752	16,108	( 1,356)
Recreational Vehicle Tax		215	199	201	( 2)
Delinquent Tax		4,712	5,175	2,000	3,175
16/20 M Truck Tax		418	429	341	88
In Lieu of Tax		1,476	219		219
Total Cash Receipts / Revenue		<u>187,528</u>	<u>200,397</u>	<u>197,669</u>	<u>2,728</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		151,310	160,426	165,000	4,574
Special Funds				43,000	43,000
Total Expenditures and Transfers		<u>151,310</u>	<u>160,426</u>	<u>208,000</u>	<u>47,574</u>
Receipts Over (Under)					
Expenditures and Transfers		36,218	39,971		
Unencumbered Cash, Beginning		<u>42,600</u>	<u>78,818</u>		
Unencumbered Cash, Ending		<u>78,818</u>	<u>118,789</u>		

Montgomery County, Kansas  
Special Alcohol Program Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 24,387	31,899	24,000	7,899
Total Cash Receipts / Revenue	<u>24,387</u>	<u>31,899</u>	<u>24,000</u>	<u>7,899</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	
Total Expenditures and Transfers	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	387	7,899		
Unencumbered Cash, Beginning	<u>3,232</u>	<u>3,619</u>		
Unencumbered Cash, Ending	<u>3,619</u>	<u>11,518</u>		

Montgomery County, Kansas  
Special Bridge Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	656,037	564,328	561,906	2,422
Motor Vehicle Tax		47,090	58,250	63,757	( 5,507)
Recreational Vehicle Tax		676	786	797	( 11)
Delinquent Tax		15,389	17,795	5,000	12,795
16/20 M Truck Tax		1,253	1,350	1,348	2
In Lieu of Tax		5,545	656		656
Total Cash Receipts / Revenue		<u>725,990</u>	<u>643,165</u>	<u>632,808</u>	<u>10,357</u>
Expenditures and Transfers					
Public Works					
Personal Services		115,073	115,995	118,000	2,005
Contractual Services		113,274	198,881	760,000	561,119
Commodities		91,457	111,510	152,000	40,490
Special Funds				144,000	144,000
Total Expenditures and Transfers		<u>319,804</u>	<u>426,386</u>	<u>1,174,000</u>	<u>747,614</u>
Receipts Over (Under)					
Expenditures and Transfers		406,186	216,779		
Unencumbered Cash, Beginning		765,036	1,171,340		
Prior Year Encumbr. Cancelled		118	1,471		
Unencumbered Cash, Ending		<u>1,171,340</u>	<u>1,389,590</u>		

Montgomery County, Kansas  
Special Liability Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ ( 10)	21,777	21,600	177
Motor Vehicle Tax	1,580	18		18
Recreational Vehicle Tax	23			
Delinquent Tax	436	383	400	( 17)
16/20 M Truck Tax	47	45		45
In Lieu of Tax	44	23		23
Total Cash Receipts / Revenue	<u>2,120</u>	<u>22,246</u>	<u>22,000</u>	<u>246</u>
Expenditures and Transfers				
General Government				
Contractual Services	<u>6,836</u>		22,000	22,000
Total Expenditures and Transfers	<u>6,836</u>		<u>22,000</u>	<u>22,000</u>
Receipts Over (Under)				
Expenditures and Transfers	( 4,716)	22,246		
Unencumbered Cash, Beginning	<u>4,716</u>			
Unencumbered Cash, Ending	<u><u>4,716</u></u>	<u><u>22,246</u></u>		

Montgomery County, Kansas  
Special Park and Recreation Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 19,675	25,734	19,000	6,734
Total Cash Receipts / Revenue	<u>19,675</u>	<u>25,734</u>	<u>19,000</u>	<u>6,734</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>	
Total Expenditures and Transfers	<u>19,000</u>	<u>19,000</u>	<u>19,000</u>	
Receipts Over (Under)				
Expenditures and Transfers	675	6,734		
Unencumbered Cash, Beginning	<u>487</u>	<u>1,162</u>		
Unencumbered Cash, Ending	<u>1,162</u>	<u>7,896</u>		

Montgomery County, Kansas  
Tourism and Convention Promotion Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	277,224	314,386	312,000
Total Cash Receipts / Revenue		<u>277,224</u>	<u>314,386</u>	<u>312,000</u>
Expenditures and Transfers				
Economic Development				
Contractual Services		277,224	314,386	312,000
Total Expenditures and Transfers		<u>277,224</u>	<u>314,386</u>	<u>312,000</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending				

Montgomery County, Kansas  
Special Equipment Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 16,726	
Total Cash Receipts / Revenue	<u>16,726</u>	
Expenditures and Transfers		
General Government		
Capital Outlay		3,722
Total Expenditures and Transfers		<u>3,722</u>
Receipts Over (Under)		
Expenditures and Transfers	16,726	( 3,722 )
Unencumbered Cash, Beginning		16,726
Unencumbered Cash, Ending	<u>16,726</u>	<u>13,004</u>

Montgomery County, Kansas  
Special Noxious Weed Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 15,000			
Total Cash Receipts / Revenue	<u>15,000</u>			
Expenditures and Transfers				
Agriculture				
Capital Outlay			104,379	104,379
Total Expenditures and Transfers			<u>104,379</u>	<u>104,379</u>
Receipts Over (Under)				
Expenditures and Transfers	15,000			
Unencumbered Cash, Beginning	<u>104,379</u>	<u>119,379</u>		
Unencumbered Cash, Ending	<u>119,379</u>	<u>119,379</u>		



Montgomery County, Kansas  
Special Highway Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 200,000	150,000
Total Cash Receipts / Revenue	<u>200,000</u>	<u>150,000</u>
Expenditures and Transfers		
Public Works		
Commodities	<u>80,586</u>	
Total Expenditures and Transfers	<u>80,586</u>	
Receipts Over (Under)		
Expenditures and Transfers	119,414	150,000
Unencumbered Cash, Beginning	<u>259,856</u>	<u>379,270</u>
Unencumbered Cash, Ending	<u><u>379,270</u></u>	<u><u>529,270</u></u>

Montgomery County, Kansas  
Special Machinery Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 200,000	150,000
Miscellaneous		
Other		4,209
Total Cash Receipts / Revenue	<u>200,000</u>	<u>154,209</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	114,298	109,708
Total Expenditures and Transfers	<u>114,298</u>	<u>109,708</u>
Receipts Over (Under)		
Expenditures and Transfers	85,702	44,501
Unencumbered Cash, Beginning	<u>364,565</u>	<u>450,267</u>
Unencumbered Cash, Ending	<u><u>450,267</u></u>	<u><u>494,768</u></u>

Montgomery County, Kansas  
Special Rural Fire Equipment Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 100,000	
Total Cash Receipts / Revenue	<u>100,000</u>	
Expenditures and Transfers		
Public Safety		
Capital Outlay		29,000
Total Expenditures and Transfers		<u>29,000</u>
Receipts Over (Under)		
Expenditures and Transfers	100,000	( 29,000)
Unencumbered Cash, Beginning	<u>31,500</u>	<u>131,500</u>
Unencumbered Cash, Ending	<u><u>131,500</u></u>	<u><u>102,500</u></u>

Montgomery County, Kansas  
GIS Reserve Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
General Government		
Contractual Services	25,291	
Total Expenditures and Transfers	25,291	
Receipts Over (Under)		
Expenditures and Transfers	( 25,291 )	
Unencumbered Cash, Beginning	25,291	
Unencumbered Cash, Ending		

Montgomery County, Kansas  
Sewer District No 1 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Sanitation				
Contractual Services				
Total Expenditures and Transfers				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		13,316	13,316	
Unencumbered Cash, Ending		13,316	13,316	

Montgomery County, Kansas  
Sewer District No 2 Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$	4,554		4,554
Special Assessments	1,388			
Total Taxes	<u>1,388</u>	<u>4,554</u>		<u>4,554</u>
Intergovernmental				
Federal Financial Assistance		4,601		4,601
Licenses, Fees, and Permits				
Service Fees	<u>211,462</u>	<u>213,803</u>	<u>240,000</u>	<u>( 26,197)</u>
Miscellaneous				
Other	<u>4</u>			
Total Cash Receipts / Revenue	<u>212,854</u>	<u>222,958</u>	<u>240,000</u>	<u>( 17,042)</u>
Expenditures and Transfers				
Sanitation				
Contractual Services	234,853	198,218	225,000	26,782
Commodities	168	185	1,000	815
Capital Outlay			25,000	25,000
Total Sanitation	<u>235,021</u>	<u>198,403</u>	<u>251,000</u>	<u>52,597</u>
Debt Service				
Principal	<u>16,805</u>	<u>16,431</u>		<u>( 16,431)</u>
Budget Credit			4,601	4,601
Total Expenditures and Transfers	<u>251,826</u>	<u>214,834</u>	<u>255,601</u>	<u>40,767</u>
Receipts Over (Under)				
Expenditures and Transfers	( 38,972)	8,124		
Unencumbered Cash, Beginning	<u>122,138</u>	<u>83,166</u>		
Unencumbered Cash, Ending	<u>83,166</u>	<u>91,290</u>		

Montgomery County, Kansas  
Emergency Telephone Service Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 56,452	54,121	70,000	( 15,879)
Total Cash Receipts / Revenue	<u>56,452</u>	<u>54,121</u>	<u>70,000</u>	<u>( 15,879)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	61,299	45,271	60,000	14,729
Commodities	<u>243</u>	<u>689</u>	<u>10,000</u>	<u>9,311</u>
Total Expenditures and Transfers	<u>61,542</u>	<u>45,960</u>	<u>70,000</u>	<u>24,040</u>
Receipts Over (Under)				
Expenditures and Transfers	( 5,090)	8,161		
Unencumbered Cash, Beginning	<u>17,059</u>	<u>11,969</u>		
Unencumbered Cash, Ending	<u>11,969</u>	<u>20,130</u>		

Montgomery County, Kansas  
Sewer District No 4 Bond and Int. Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 52	374		374
Special Assessments	5,482			
Total Taxes	5,534	374		374
Use of Money and Property				
Interest on Investments	20	5		5
Total Cash Receipts / Revenue	5,554	379		379
Expenditures and Transfers				
Debt Service				
Principal	10,716		7,258	7,258
Total Expenditures and Transfers	10,716		7,258	7,258
Receipts Over (Under)				
Expenditures and Transfers	( 5,162)	379		
Unencumbered Cash, Beginning	7,496	2,334		
Unencumbered Cash, Ending	2,334	2,713		



Montgomery County, Kansas  
Sewer District No 5 Bond and Int. Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$	2,393	2,173	2,173
Special Assessments		10,753	2,700	( 10,140)
Total Taxes		13,146	4,873	( 7,967)
Use of Money and Property				
Interest on Investments		44	32	( 18)
Total Cash Receipts / Revenue		13,190	4,905	( 7,985)
Expenditures and Transfers				
Debt Service				
Contractual Services			11,401	( 11,401)
Principal		12,611	12,001	30,841
Interest			840	840
Commission & Postage			1	10
Total Expenditures and Transfers		12,611	24,243	31,691
Receipts Over (Under)				
Expenditures and Transfers		579	( 19,338)	
Unencumbered Cash, Beginning		18,759	19,338	
Unencumbered Cash, Ending		19,338		

Montgomery County, Kansas  
No Fund Warrants Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

			Current Year		
		Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	169,862	( 32)		( 32)
Motor Vehicle Tax		43,242	15,461	16,527	( 1,066)
Recreational Vehicle Tax		625	207	207	
Delinquent Tax		7,515	4,776	3,000	1,776
16/20 M Truck Tax			1,254	349	905
In Lieu of Tax		1,141	25		25
Total Cash Receipts / Revenue		222,385	21,691	20,083	1,608
Expenditures and Transfers					
Debt Service					
Principal		595,000			
Interest		8,068			
Special Funds				20,049	20,049
Total Expenditures and Transfers		603,068		20,049	20,049
Receipts Over (Under)					
Expenditures and Transfers	(	380,683)	21,691		
Unencumbered Cash, Beginning		380,683			
Unencumbered Cash, Ending			21,691		

Montgomery County, Kansas  
Special Assessments Fund  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
Sanitation				
Capital Outlay				
Total Expenditures and Transfers				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		20,430	20,430	
Unencumbered Cash, Ending		20,430	20,430	

## Solid Waste Fund

## Schedule of Receipts and Expenditures - Actual and Budget

## Regulatory Basis

For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Sanitation				
Contractual Services				60,085
Total Expenditures and Transfers				60,085
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		60,086	60,086	
Unencumbered Cash, Ending		60,086	60,086	

Montgomery County, Kansas  
Special Auto Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 270,978	271,251
Total Cash Receipts / Revenue	<u>270,978</u>	<u>271,251</u>
Expenditures and Transfers		
General Government		
Personal Services	222,701	234,611
Contractual Services	23,598	28,238
Capital Outlay	10,824	4,930
Total General Government	<u>257,123</u>	<u>267,779</u>
Transfers		
Operating Transfers Out	16,726	13,732
Total Expenditures and Transfers	<u>273,849</u>	<u>281,511</u>
Receipts Over (Under)		
Expenditures and Transfers	( 2,871)	( 10,260)
Unencumbered Cash, Beginning	<u>16,726</u>	<u>13,855</u>
Unencumbered Cash, Ending	<u><u>13,855</u></u>	<u><u>3,595</u></u>

Montgomery County, Kansas  
Prosecuting Attorney Training Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 6,360	5,476
Total Cash Receipts / Revenue	<u>6,360</u>	<u>5,476</u>
Expenditures and Transfers		
General Government		
Commodities	<u>4,152</u>	<u>3,711</u>
Total Expenditures and Transfers	<u>4,152</u>	<u>3,711</u>
Receipts Over (Under)		
Expenditures and Transfers	2,208	1,765
Unencumbered Cash, Beginning	<u>1,133</u>	<u>3,341</u>
Unencumbered Cash, Ending	<u><u>3,341</u></u>	<u><u>5,106</u></u>

Montgomery County, Kansas  
Special Law Enforcement Trust Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 3,120	3,228
Miscellaneous		
Drug Control Tax		2,930
Sale of Confiscations	27,107	17,847
Total Miscellaneous	27,107	20,777
Total Cash Receipts / Revenue	30,227	24,005
Expenditures and Transfers		
Public Safety		
Contractual Services	6,594	4,298
Commodities	15,449	8,391
Total Expenditures and Transfers	22,043	12,689
Receipts Over (Under)		
Expenditures and Transfers	8,184	11,316
Unencumbered Cash, Beginning	3,840	12,024
Unencumbered Cash, Ending	12,024	23,340

Montgomery County, Kansas  
 Conceal and Carry Permit Fees Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

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For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,215	2,495
Total Cash Receipts / Revenue	<u>2,215</u>	<u>2,495</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		1,050
Commodities	1,675	932
Total Expenditures and Transfers	<u>1,675</u>	<u>1,982</u>
Receipts Over (Under)		
Expenditures and Transfers	540	513
Unencumbered Cash, Beginning	2,009	2,549
Unencumbered Cash, Ending	<u>2,549</u>	<u>3,062</u>



Montgomery County, Kansas  
Register of Deeds Technology Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 32,385	30,290
Use of Money and Property		
Interest on Investments	91	102
Miscellaneous		
Other	108	
Total Cash Receipts / Revenue	32,584	30,392
Expenditures and Transfers		
General Government		
Contractual Services	10,820	7,440
Commodities	1,546	32,854
Total Expenditures and Transfers	12,366	40,294
Receipts Over (Under)		
Expenditures and Transfers	20,218	( 9,902)
Unencumbered Cash, Beginning	26,403	46,621
Unencumbered Cash, Ending	46,621	36,719

Montgomery County, Kansas  
Community Corrections Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 238,771	263,338
Transfers		
Operating Transfers In	3,189	
Miscellaneous		
Other	401	13,108
Total Cash Receipts / Revenue	<u>242,361</u>	<u>276,446</u>
Expenditures and Transfers		
Public Safety		
Personal Services	157,272	159,910
Contractual Services	23,283	19,709
Commodities	2,511	4,747
Capital Outlay	1,064	1,498
Health Insurance	51,311	63,198
KPERS	9,938	11,932
Social Security	10,667	11,749
Unemployment	743	2,508
Workmen's Compensation	5,171	5,700
Reimbursed Expense	( 45)	
Total Expenditures and Transfers	<u>261,915</u>	<u>280,951</u>
Receipts Over (Under)		
Expenditures and Transfers	( 19,554)	( 4,505)
Unencumbered Cash, Beginning	36,793	17,239
Prior Year Encumbr. Cancelled		184
Unencumbered Cash, Ending	<u>17,239</u>	<u>12,918</u>

Montgomery County, Kansas  
D.A.R.E. Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	19	19
Unencumbered Cash, Ending	19	19

Montgomery County, Kansas  
Victim Witness Program Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	162	162
Unencumbered Cash, Ending	162	162

Montgomery County, Kansas  
Indigent Inmates - DOC Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 8,091	5,451
Licenses, Fees, and Permits		
Officer Fees	150	75
D.O.C. Commissary	355	355
Total Licenses, Fees, and Permits	150	430
Transfers		
Operating Transfers In	3,672	
Miscellaneous		
D.O.C. Commissary	855	
Total Cash Receipts / Revenue	12,768	5,881
Expenditures and Transfers		
General Government		
Commodities		6,758
Public Safety		
Contractual Services	502	
Commodities	158	230
Total Public Safety	660	230
Total Expenditures and Transfers	660	6,988
Receipts Over (Under)		
Expenditures and Transfers	12,108	( 1,107)
Unencumbered Cash, Beginning		12,108
Unencumbered Cash, Ending	12,108	11,001

Montgomery County, Kansas  
Registered Offenders Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 5,063	6,759
Total Cash Receipts / Revenue	<u>5,063</u>	<u>6,759</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		430
Commodities	6,501	3,207
Total Expenditures and Transfers	<u>6,501</u>	<u>3,637</u>
Receipts Over (Under)		
Expenditures and Transfers	( 1,438)	3,122
Unencumbered Cash, Beginning	2,511	1,073
Unencumbered Cash, Ending	<u>1,073</u>	<u>4,195</u>

Montgomery County, Kansas  
VIN Fees Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 31,781	25,979
Miscellaneous		
D.O.C. Miscellaneous	9,362	13,649
Other	5,150	3,925
Total Miscellaneous	14,512	17,574
Total Cash Receipts / Revenue	46,293	43,553
Expenditures and Transfers		
Public Safety		
Contractual Services	6,899	13,128
Commodities	31,478	25,501
Total Expenditures and Transfers	38,377	38,629
Receipts Over (Under)		
Expenditures and Transfers	7,916	4,924
Unencumbered Cash, Beginning	12,939	20,855
Unencumbered Cash, Ending	20,855	25,779

Montgomery County, Kansas  
Byrne Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Transfers		
Operating Transfers Out	3,189	
Total Expenditures and Transfers	3,189	
Receipts Over (Under)		
Expenditures and Transfers	( 3,189)	
Unencumbered Cash, Beginning	3,189	
Unencumbered Cash, Ending		



Montgomery County, Kansas  
CDBG Micro Loan Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Service Fees	\$ 109	
Use of Money and Property		
Interest on Investments	212	170
Loan Repayment	3,398	23,832
Total Use of Money and Property	3,610	24,002
Total Cash Receipts / Revenue	3,719	24,002
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	3,719	24,002
Unencumbered Cash, Beginning	83,948	87,667
Unencumbered Cash, Ending	87,667	111,669

Montgomery County, Kansas  
FEMA - Flood Buyout Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 256,966	195,328
Miscellaneous		
Other	241	94
Total Cash Receipts / Revenue	<u>257,207</u>	<u>195,422</u>
Expenditures and Transfers		
Disaster Recovery		
Contractual Services	179,663	8,327
Reimbursed Expense		( 83)
Total Expenditures and Transfers	<u>179,663</u>	<u>8,244</u>
Receipts Over (Under)		
Expenditures and Transfers	77,544	187,178
Unencumbered Cash, Beginning	( 258,687)	( 181,143)
Unencumbered Cash, Ending	<u>( 181,143)</u>	<u>6,035</u>

Montgomery County, Kansas  
EECBG Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 149,800	
Total Cash Receipts / Revenue	<u>149,800</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>149,800</u>	
Total Expenditures and Transfers	<u>149,800</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		

Montgomery County, Kansas  
HMTA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	32,950
Total Cash Receipts / Revenue		32,950
Expenditures and Transfers		
Public Safety		
Contractual Services		32,950
Total Expenditures and Transfers		32,950
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	124	124
Unencumbered Cash, Ending	124	124

Montgomery County, Kansas  
FEMA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 102,517	
State Grant	<u>13,133</u>	
Total Cash Receipts / Revenue	<u>115,650</u>	
Expenditures and Transfers		
Public Works		
Commodities	<u>115,650</u>	
Total Expenditures and Transfers	<u>115,650</u>	
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>19,054</u>	<u>19,054</u>
Unencumbered Cash, Ending	<u><u>19,054</u></u>	<u><u>19,054</u></u>

Montgomery County, Kansas  
EDA Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	1,176	1,176
Unencumbered Cash, Ending	1,176	1,176

Montgomery County, Kansas  
CDBG - Sewer District Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 115,029	43,709
Licenses, Fees, and Permits		
Officer Fees	( 1)	
Total Cash Receipts / Revenue	<u>115,028</u>	<u>43,709</u>
Expenditures and Transfers		
Sanitation		
Contractual Services	<u>115,028</u>	<u>43,709</u>
Total Expenditures and Transfers	<u>115,028</u>	<u>43,709</u>
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	<u>1</u>	<u>1</u>
Unencumbered Cash, Ending	<u><u>1</u></u>	<u><u>1</u></u>

Montgomery County, Kansas  
Emergency Preparedness Planning Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 29,809	29,309
Total Cash Receipts / Revenue	<u>29,809</u>	<u>29,309</u>
Expenditures and Transfers		
Transfers		
Operating Transfers Out		88,422
Total Expenditures and Transfers		<u>88,422</u>
Receipts Over (Under)		
Expenditures and Transfers	29,809	( 59,113 )
Unencumbered Cash, Beginning	<u>29,304</u>	<u>59,113</u>
Unencumbered Cash, Ending	<u><u>59,113</u></u>	<u><u>          </u></u>



Montgomery County, Kansas  
Juvenile Justice Authority Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	499	499
Unencumbered Cash, Ending	499	499

Montgomery County, Kansas  
 JJA - Case Management Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 228,394	287,158
Miscellaneous		
Other	50	298
Total Cash Receipts / Revenue	<u>228,444</u>	<u>287,456</u>
Expenditures and Transfers		
Public Safety		
Personal Services	144,876	129,965
Contractual Services	88,805	88,163
Commodities	5,701	3,607
Capital Outlay	10,470	4,858
Health Insurance	74,768	67,512
Reimbursed Expense	( 13,246)	( 3,815)
Total Expenditures and Transfers	<u>311,374</u>	<u>290,290</u>
Receipts Over (Under)		
Expenditures and Transfers	( 82,930)	( 2,834)
Unencumbered Cash, Beginning	109,199	26,269
Prior Year Encumbr. Cancelled	<u>96</u>	<u>96</u>
Unencumbered Cash, Ending	<u><u>26,269</u></u>	<u><u>23,531</u></u>

Montgomery County, Kansas  
JJA - Juvenile Intake/Assessm Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 100,299	133,525
Miscellaneous		
Other		113
Total Cash Receipts / Revenue	<u>100,299</u>	<u>133,638</u>
Expenditures and Transfers		
Public Safety		
Personal Services	54,466	69,835
Contractual Services	14,446	16,980
Commodities	2,648	2,861
Capital Outlay	6,865	3,491
Health Insurance	45,816	49,718
Reimbursed Expense	( 92)	( 654)
Total Expenditures and Transfers	<u>124,149</u>	<u>142,231</u>
Receipts Over (Under)		
Expenditures and Transfers	( 23,850)	( 8,593)
Unencumbered Cash, Beginning	33,107	9,272
Prior Year Encumbr. Cancelled	<u>15</u>	
Unencumbered Cash, Ending	<u><u>9,272</u></u>	<u><u>679</u></u>

Montgomery County, Kansas  
 JJA - Prevention Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 84,451	97,929
Transfers		
Operating Transfers In	14,300	17,164
Total Cash Receipts / Revenue	<u>98,751</u>	<u>115,093</u>
Expenditures and Transfers		
Public Safety		
Personal Services	65,276	57,710
Contractual Services	13,464	10,623
Commodities	1,923	4,166
Capital Outlay	622	893
Health Insurance	24,389	20,355
Total Expenditures and Transfers	<u>105,674</u>	<u>93,747</u>
Receipts Over (Under)		
Expenditures and Transfers	( 6,923)	21,346
Unencumbered Cash, Beginning	16,001	9,168
Prior Year Encumbr. Cancelled	90	
Unencumbered Cash, Ending	<u><u>9,168</u></u>	<u><u>30,514</u></u>

Montgomery County, Kansas  
 JJA - Incentive Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 3,063	
Total Cash Receipts / Revenue	<u>3,063</u>	
Expenditures and Transfers		
Public Safety		
Personal Services	10,920	
Contractual Services	1,312	
Commodities	587	
Capital Outlay	149	
Total Expenditures and Transfers	<u>12,968</u>	
Receipts Over (Under)		
Expenditures and Transfers	( 9,905 )	
Unencumbered Cash, Beginning	<u>9,905</u>	
Unencumbered Cash, Ending	<u><u>          </u></u>	<u><u>          </u></u>

Montgomery County, Kansas  
 JJA - Juvenile Intensive Supervision Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 50,546	67,241
Total Cash Receipts / Revenue	<u>50,546</u>	<u>67,241</u>
Expenditures and Transfers		
Public Safety		
Personal Services	49,163	47,247
Contractual Services	6,357	6,192
Commodities	1,405	1,928
Capital Outlay	4,111	1,472
Health Insurance	10,972	11,307
Reimbursed Expense		( 319)
Total Expenditures and Transfers	<u>72,008</u>	<u>67,827</u>
Receipts Over (Under)		
Expenditures and Transfers	( 21,462)	( 586)
Unencumbered Cash, Beginning	22,324	862
Prior Year Encumbr. Cancelled		9
Unencumbered Cash, Ending	<u>862</u>	<u>285</u>

Montgomery County, Kansas  
 Diversion Fees Fund  
 Schedule of Cash Receipts and Expenditures - Actual  
 Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 46,010	24,152
Total Cash Receipts / Revenue	<u>46,010</u>	<u>24,152</u>
Expenditures and Transfers		
General Government		
Personal Services	30,000	
Contractual Services	114	30
Commodities	8,654	5,195
Total General Government	<u>38,768</u>	<u>5,225</u>
Public Safety		
Contractual Services		103
Total Expenditures and Transfers	<u>38,768</u>	<u>5,328</u>
Receipts Over (Under)		
Expenditures and Transfers	7,242	18,824
Unencumbered Cash, Beginning	37,493	44,757
Prior Year Encumbr. Cancelled	22	
Unencumbered Cash, Ending	<u>44,757</u>	<u>63,581</u>

Montgomery County, Kansas  
C.O.P.S. Grant Fund  
Schedule of Cash Receipts and Expenditures - Actual  
Regulatory Basis

Schedule 2  
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For the Year Ended December 31, 2011

(With Comparative Actual Totals for the Prior Year Ended December 31, 2010)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under) Expenditures and Transfers		
Unencumbered Cash, Beginning	107	107
Unencumbered Cash, Ending	107	107



Montgomery County, Kansas  
Fiduciary Funds  
Schedule of Receipts, Disbursements and Balances  
Regulatory Basis  
For the Year Ended December 31, 2011

Schedule 3

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
General Fund-Caney City	\$	177,150	177,150	
Employee Benefits		154,773	154,773	
Industrial		9,893	9,893	
Library		51,405	51,405	
Fire Law Enformnt Ambulan		17,197	17,197	
Nuisance		780	540	240
Special City & Cnty Hwy		9,050	6,985	2,065
General Fund-Cherryvale		254,233	254,233	
Employee Benefits		584	584	
Industrial		14	14	
Library		23,451	23,451	
Special Liability		16	16	
Fire Law Enforcmnt Ambula		325	325	
Bond And Interest		36,438	36,438	
Special Assessments		1,353	1,150	203
Special City & Cnty Hwy		10,315	7,961	2,354
General Fund-Coffeyville	4,816	4,092,111	4,092,270	4,657
Employee Benefits		146	146	
Library	212	348,442	348,442	212
Bond And Interest		3	3	
Nuisance	6,093	29,727	32,424	3,396
Special City & Cnty Hwy		47,266	36,479	10,787
General Fund-Dearing City		17,666	17,666	
Special City & Cnty Hwy		1,852	1,429	423
General Fund-Elk City		19,913	19,913	
Employee Benefits		2,801	2,801	
Special Liability		57	57	
Elk City - Nuisance	55	275	55	275
Special City & Cnty Hwy		1,338	1,033	305
General Fund-Havana City		8,164	8,164	
Library		7	7	
Sewer	1,071	1,101	2,047	125
Nuisance	300	700	600	400
Special City & Cnty Hwy		378	292	86
General Fund-Independence		854,436	853,376	1,060
Employee Benefits		674,479	674,072	407
Industrial		18,980	18,974	6
Library		190,376	190,185	191
Special Liability		60,018	59,957	61
Bond And Interest		490,139	489,660	479
Paving	3,573	6,430	5,716	4,287
Sewer	26,054	51,298	50,021	27,331
Nuisance	1,525	5,575	4,400	2,700
Special City & Cnty Hwy		42,462	32,771	9,691
Water Line	2,667	5,335	5,335	2,667
Library Employee Benefits		75,889	75,825	64

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2011

Fund	Beginning			Ending
	Cash Balance	Cash Receipts	Cash Disbursements	Cash Balance
Streetscape Project	276	1,262	1,538	
General Fund-Liberty City		13,132	13,132	
Sewer	1,778	2,021	3,059	740
Special City & Cnty Hwy		425	328	97
General Fund - Tyro City		8,340	8,340	
Employee Benefits		152	152	
Nusiance		88		88
Sewer	318	985	633	670
Special City & Cnty Hwy		995	768	227
Noxious Weed		1,344	1,344	
Subtotal Cities	<u>48,738</u>	<u>7,823,085</u>	<u>7,795,529</u>	<u>76,294</u>
Townships:				
	437	481		918
General Fund-Cherokee TWP	402	5,679	6,060	21
Township Hall	1,191	3,387	4,487	91
General Fund-Cherry TWP	539			539
General Fund-Drum Creek T	2,652	2,624	4,918	358
General Fund-Fawn Creek T	802	308		1,110
General Fund-Indep TWP	20	1,140		1,160
General Fund-Liberty TWP	381	222		603
Township Hall	2,950	1,384		4,334
General Fund-Louisburg TW		4,517	4,517	
Fire Protection		5,867	5,867	
Township Hall		5,039	5,039	
General Fund-Parker TWP	97	6,727	5,000	1,824
Township Hall	1,525	6,587	5,000	3,112
General Fund-Rutland TWP	2			2
Township Hall	7			7
General Fund-Sycamore TWP	87	1,526	1,532	81
Township Hall	257	2,537	2,552	242
General Fund-West Cherry	3,880	1,613		5,493
Township Hall	426	73		499
Subtotal Townships	<u>15,655</u>	<u>49,711</u>	<u>44,972</u>	<u>20,394</u>
Schools:				
General Fund - USD 283		94,178	94,087	91
Capital Outlay		2	2	
Bond & Interest		46,138	46,138	
Supplemental General		33,113	33,113	
General Fund - USD 436		524,868	519,781	5,087
Bond and Interest		1	1	
Recreation Commission		106,399	106,399	
Rec Comm Employee Benefit		6,707	6,707	
Supplement General		471,730	471,730	
General Fund - USD 445	15,180	3,735,069	3,746,562	3,687
Capital Outlay	3,781	1,039,583	1,042,768	596
Bond And Interest	2,874	785,354	787,731	497
Recreation Commission	3,025	833,833	836,359	499
Rec Comm Employee Benefit	170	48,063	48,208	25

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Supplemental General	12,177	3,367,186	3,377,392	1,971
General Fund - USD 446	1,746	1,796,365	1,791,537	6,574
Capital Outlay		133,743	133,611	132
Recreation Commission		341,558	341,378	180
Library		193,545	193,443	102
Special Assessment		2	2	
Bond And Interest		358,589	358,394	195
Rec Comm Employee Benefit		102,207	102,159	48
Supplemental General		2,089,134	2,088,092	1,042
General Fund - USD 447		292,439	291,704	735
Recreation Commission		39,877	39,877	
Bond And Interest		113,661	113,661	
Supplemental General		423,906	423,906	
General Fund - USD 461		67,268	66,615	653
Capital Outlay		179	179	
Recreation Commission		7,671	7,671	
Bond And Interest		36,748	36,748	
Supplemental General		102,979	102,979	
General Fund - USD 484		14,926	14,926	
Capital Outlay		3,328	3,328	
Recreation Commission		1,248	1,248	
Supplemental General		17,567	17,567	
General Fund - CCC	26,617	8,627,355	8,649,529	4,443
Capital Outlay - CCC	1,516	491,190	492,458	248
Employee Benefit - CCC		10	10	
Area Vocational - CCC		10	10	
General Fund - ICC		4,767,776	4,767,776	
		199,589	199,589	
Area Vocational - ICC		27	27	
Adult Education - ICC		5	5	
Subtotal Schools	<u>67,086</u>	<u>31,315,126</u>	<u>31,355,407</u>	<u>26,805</u>
Cemeteries:				
Fawn Creek #1	1,225	11,733	5,000	7,958
Grandview #2		1,164	1,164	
Harrisonville #3		5,916	5,916	
Havana Cemetery #4	1,428	7,122	5,000	3,550
Jefferson #5	8,038	2,509	5,000	5,547
Robbins #7	52,463	6,538		59,001
Varner Ross #8		625	625	
Springhill #9	3,846	3,191	4,002	3,035
Sycamore #10	1,468	5,454	4,576	2,346
Oakhill #11		7,851	7,851	
Rutland #12	193	854		1,047
Liberty #13	573	8,230	8,090	713
Cherokee #14	875	3,444	4,138	181
Cherry #15	91	3,997	4,010	78
White #17	391	3,354	2,000	1,745

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2011

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
West Cherry #18	162	4,005	2,500	1,667
Blackjack #19	1,114	1,846	1,500	1,460
Subtotal Cemeteries	<u>71,867</u>	<u>77,833</u>	<u>61,372</u>	<u>88,328</u>
Watershed Districts:				
Verdigris Drainage #1	35	2,342	2,322	55
Verdigris Drainage #2	30,799			30,799
Verdigris Drainage #3	16			16
Bee Creek Watershed #15	420	19,811	17,427	2,804
Twin Caney Watershed #34		934	934	
Duck Creek Watershed #59	7	11,138	11,145	
Subtotal Watershed Districts	<u>31,277</u>	<u>34,225</u>	<u>31,828</u>	<u>33,674</u>
Wildcat Ext. Dst. #14:				
Wildcat Ext. Dst. #14		75		75
Subtotal Wildcat Ext. Dst. #14		<u>75</u>		<u>75</u>
Regional Library:				
General Fund	824	184,184	185,008	
Employee Benefits	59	13,000	13,059	
Subtotal Regional Library	<u>883</u>	<u>197,184</u>	<u>198,067</u>	
Total Subdivisions	<u>235,506</u>	<u>39,497,239</u>	<u>39,487,175</u>	<u>245,570</u>
State Funds:				
State Educational Building	6,874	386,966	387,643	6,197
State Correctional Building	3,437	193,393	193,731	3,099
		93	93	
Total State Funds	<u>10,311</u>	<u>580,452</u>	<u>581,467</u>	<u>9,296</u>
Other Agency Funds:				
Payroll Clearing	4,911	17,658	17,799	4,770
Motor Vehicle Licenses		1,527,630	1,527,629	1
Joint Mortgage Registration	186	48,860	48,884	162
Secretary of State Fees		210	210	
Heritage Trust	1,580	56,928	41,711	16,797
Unclaimed Money	921			921
Stray Animal		518	518	
Sales Tax		1,601,153	1,486,974	114,179
Change		39,747	39,747	
State VIN Fees	90	1,465	1,295	260
Sewer District No 1 Escrow	5,101			5,101
Sewer District No 4 Escrow	2,696			2,696
Total Other Agency Funds	<u>15,485</u>	<u>3,294,169</u>	<u>3,164,767</u>	<u>144,887</u>
Distributable Funds:				
Current Tax	26,636,663	52,323,971	52,704,573	26,256,061
Delinquent Tax	421,009	1,515,292	1,589,787	346,514
Motor Vehicle Tax	46,199	4,233,461	4,214,168	65,492
Recreational Vehicle Tax	( 626 )	80,505	80,340	( 461 )
Mineral Production Tax		32,923	32,923	

## Schedule of Receipts, Disbursements and Balances

## Regulatory Basis

For the Year Ended December 31, 2011

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Local Alcoholic Liquor		83,368	83,368	
In Lieu of Tax		108,183	65,973	42,210
Special City and County Highw		1,140,820	1,140,820	
Neighborhood Revitalization		340,907	340,907	
Total Distributable Funds	<u>27,103,245</u>	<u>59,859,430</u>	<u>60,252,859</u>	<u>26,709,816</u>
Total Agency Funds	<u>27,364,547</u>	<u>103,231,290</u>	<u>103,486,268</u>	<u>27,109,569</u>

Montgomery County, Kansas  
Reconciliation of 2010 Tax Roll  
For the Year Ended December 31, 2011

Schedule 4

County Clerk's Abstract of Taxes Levied	\$	56,054,903
Add: Supplemental Tax Roll		158,722
Deduct: Taxes Abated		<u>(326,900)</u>
Tax Roll as Adjusted		<u><u>55,886,725</u></u>

County Treasurer's Accounting:

Current Tax Net Collected	\$	52,794,491
Uncollected:		
Personal Property		84,504
Real Estate		<u>3,007,730</u>
Total Uncollected		<u>3,092,234</u>
Net Tax Roll		<u><u>55,886,725</u></u>

Montgomery County, Kansas  
Receipts, Disbursements and Balances  
County Clerk  
For the Year Ended December 31, 2011

Schedule 2  
(Page 1 of 6)

Balance - January 1 \$ 0

Receipts:

Election Fees and Reimbursements	\$ 505
Zoning Permits	4,958
Club and Beverage Licenses	1,975
Environmental Health	12,276
Revitalization	325
Officer Fees and Reimbursements	129
Maps, Printouts and Copies	352
Appraiser Fees	22,288
State Election Fees	<u>210</u>

Total Receipts 43,018

Disbursements:

To County Treasurer - General Fund	<u>43,018</u>
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Total Disbursements 43,018

Balance - December 31 0

Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Register of Deeds  
For the Year Ended December 31, 2011

Schedule 2  
(Page 2 of 6)

Balance - January 1 \$ 15

Receipts:

Mortgage Registration Fees	\$ 1,376,245	
Filing Fees and Copies	54,259	
Register of Deeds Technology Fund Fees	30,290	
Heritage Trust Fees	<u>55,049</u>	
Total Receipts		1,515,843

Disbursements:

To County Treasurer:		
General Fund	1,430,504	
Register of Deeds Technology Fund	30,290	
Heritage Trust Fund	<u>55,049</u>	
Total Disbursements		<u>1,515,843</u>

Balance - December 31 15

Composition of Ending Balance:

Cash on Hand	\$ <u><u>15</u></u>
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Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Office of Clerk of the District Court - Independence  
For the Year Ended December 31, 2011

Schedule 2  
(Page 3 of 6)

Balance - January 1	\$	160,065
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Receipts:

State Clerk Fees	150,213	
LETC Fees	6,230	
IDS Fees	288	
Criminal Probation Fees	17,361	
Drivers License Reinstatement Fees	1,250	
Indigent Defense Fees (BIDS)	12,217	
Interest	695	
Fines and Forfeitures	92,278	
Marriage Licenses	9,971	
Children's Advocacy Center	273	
County Clerk Fees	9,345	
PATF Fees	881	
Juvenile Supervision Fees	2,822	
County Attorney Fees	21,748	
Diversion Fees	6,145	
Blood Testing	1,214	
Miscellaneous Fees	2,635	
Finger Print Fees	18,173	
Juvenile Diversion Fees	3,089	
Law Library Fees	12,317	
State Indigent Attorney Fees	47,722	
KBI Lab Fees	18,553	
Bonds	101,712	
Judgements and Restitution	82,999	
Unapplied Receipts	159,355	
Judgements	327,181	
Unclaimed Property	3,723	
Judicail Branch Surcharge	51,194	
Other	709	
Total Receipts		1,162,293

Disbursements:

To State Treasurer	290,815	
To County Treasurer	62,963	
To Others	775,507	
Total Disbursements		1,129,285

Balance - December 31		193,073
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Composition of Ending Balance:

Demand Deposit - Commerce Bank, Independence	\$	193,050
Cash Items		23
Total Ending Balance		193,073

Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Office of Clerk of the District Court-Coffeyville  
For the Year Ended December 31, 2011

Schedule 2  
(Page 4 of 6)

Balance - January 1	\$	196,397
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Receipts:

State Clerk Fees	\$	170,061	
LETC Fees		32,876	
IDS Fees		1,097	
Drivers License Reinstatement Fees		11,134	
Interest		428	
Fines and Forfeitures		276,122	
Marriage Licenses		5,369	
County Clerk Fees		7,473	
PATF Fees		4,351	
County Indigent Defense Attorney Fees		3,378	
Diversion Fees		14,712	
Miscellaneous Fees		1,504	
Finger Print Fees		3,788	
Mediation Fees		3,025	
FG Prosecution Fee		1,300	
Law Library Fees		20,667	
Bonds		78,239	
Unapplied Receipts		73,918	
State Forfeiture		2,750	
Judgements		108,712	
Judicial Branch Surcharge		73,814	
 Total Receipts			 894,718

Disbursements:

To State Treasurer		497,143	
To County Treasurer		35,086	
To Others		275,644	
Total Disbursements			807,873

Balance - December 31		283,242
		283,242

Composition of Ending Balance:

Demand Deposit - Condon National Bank, Coffeyville	\$	283,242
		283,242
Total Ending Balance		283,242

Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Department of Corrections  
For the Year Ended December 31, 2011

Schedule 2  
(Page 5 of 6)

County Funds:

Balance - January 1 \$

Receipts:

Prisoner Telephone Commissions	17,829	
Jail Per Diem from Other Municipalities	62,280	
Work Release Program	7,880	
Soc Sec Incentivies	1,200	
End of Month Closings	18,361	
Vender Commissions		
SCAAP		
Reimbursements and Miscellaneous	<u>2,575</u>	
Total Receipts		110,125

Disbursements:

To General Fund	105,242	
VIN Fees Fund	<u>4,883</u>	<u>110,125</u>
Balance - December 31		<u><u>0</u></u>

Montgomery County, Kansas  
Statement of Receipts, Disbursements, and Balances  
Office of Sheriff  
For the Year Ended December 31, 2011

Schedule 2  
(Page 6 of 6)

Balance - January 1	\$	0
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Receipts:

Sheriff Fees	\$	23,570	
VIN Fees		14,226	
Registered Offenders		6,759	
Drug Tests		3,170	
Conceal and Carry Permits		2,333	
Reimbursements		<u>21,629</u>	
Total Receipts			71,687

Disbursements:

Due to County Treasurer:			
County General Fund		44,342	
VIN Fees - County Share		12,866	
VIN Fees - State Share		1,361	
Special Law Enforcement Trust		3,864	
Conceal and Carry Permits		2,495	
Registered Offenders		<u>6,759</u>	
Total Disbursements			<u>71,687</u>

Balance - December 31		<u><u>0</u></u>
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Montgomery County, Kansas  
Reconciliation of Expenditures  
For the Year Ended December 31, 2011

Schedule 6

Total Expenditures per Financial Statement 2	\$ 19,439,091
Plus Non Budgeted Funds:	
Special Equipment Reserve	3,722
Special Machinery	109,708
Special Rural Fire Equipment	29,000
Special Auto Fund	281,511
Prosecuting Attorney Training	3,711
Special Law Enforcement Trust Fund	12,689
Conceal and Carry Permit Fees	1,982
Register of Deeds Technology Fund	40,294
Community Corrections Grant	280,951
Indigent Inmates - DOC	6,988
Registered Offenders Fees	3,637
VIN Fees	38,629
FEMA - Flood Buyout	8,244
HMTA Grant	32,950
CDBG - Sewer Grant	43,709
Emergency Preparedness Planning Grant	88,422
JJA - Case Management	290,290
JJA - Juvenile Intake / Assessment	142,231
JJA - Prevention	93,747
JJA - Juvenile Intensive Supervision	67,827
Diversion Fees	5,328
Total Expenditures per Schedule 1	<u>21,024,661</u>